

**17-2-206 Territory becomes part of annexing county -- Division of revenues.**

- (1) Upon the effective date of the annexation, all the area proposed to be annexed shall become part of the annexing county.
- (2)
  - (a) The legislative body of the initiating county shall:
    - (i) until the date of annexation, continue:
      - (A) to levy and collect ad valorem property tax and other revenues from or pertaining to the area; and
      - (B) except as otherwise agreed with the annexing county, to provide the same services to the area proposed to be annexed as the initiating county provided before the commencement of the annexation proceedings; and
    - (ii) after annexation, share pro rata with the annexing county the taxes and service charges or fees levied and collected by the initiating county during the year of the annexation if and to the extent that the annexing county provides, by itself or by contract, the same services for which the initiating county levied and collected the taxes and service charges or fees.
  - (b) The pro rata allocation of taxes under Subsection (2)(a)(ii) shall be based on the date of annexation, and the pro rata allocation of service charges and fees shall be based on the proportion of services related to the service charges and fees that remain to be rendered after annexation.

Renumbered and Amended by Chapter 350, 2009 General Session